

March 22, 1934.

Mr. Don Udall,
County Attorney,
Navajo County,
Holbrook, Arizona.

Dear Don:

In answer to your inquiry of March 17, 1934, I advise that in my opinion the county treasurer of your county is strictly limited to the territorial extent of his authority, viz; the limits of Navajo County, in collecting by distraint personal property taxes. In this connection see *Beard vs. Seavey*, 78 N. E. 123, and *Gage vs. Dudley*, 13 Atlantic 865.

In the event civil action is instituted to enforce the collection of these taxes, I am of the opinion that the county where the taxpayer resides is the proper county in which the action should be brought. (See 61 C. J., page 1056, Section 1387, note 74.)

With sincere personal regards, I am

Very truly yours,

Attorney General,

By

Assistant Attorney General.

FWB/dn

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